App F IX 4

*Previous References* 1942 Municipal File No 113-42
J 112-41-36, 44 Serial Nos 60, 61, 82
85

*Later References*

# GENERAL AND REVENUE SECRETARIAT

*Serial Nos* [illegible]

**Part B for** April 45

**SUBJECT**

Levy of additional education in unorganized Townships Mun

Filed as no amendment was necessary

3 Apr 4

GRS [illegible]—51

U/C

ROUTINE NOTES

[To be used only for notes requisitions etc not intended for permanent record]

Letter no A 6 c 1696/42-43 dated 4-11-42 from the Deputy Commissioner, Trunkut Dist Soliciting orders on the proposal of the Trunkut Town Municipal Council to credit out of the funds Municipality proportionate amount of two annas per rupee on the Moheturfa Collected ever month towards Govt Account under the Education cess, instead of levying the additional education cess ordered Govt

1) Sel-e- collection ML 112-41 Pgs 36 & 44 containing this office letter no L 2010 18 d 15-8-42 referred to in the P U D is put up with the file bearing D no 7158 of 41 and sent to the Sec Edn Branch

2) The Edn Branch requested to kindly make the collection suggestion available for use in this case

N B —*should routine note be written on small slip the notes must be copied or slips pasted on this form*

WD 078—GPB—30 000—25-7-40

1821

Kum [illegible] 43 3/11 Edn Sec)

12 1[illegible]-2877

1) The Collector letter to create [illegible] with them concerned
file & send to the D.S & Rv
Encl 2nos S/Rv Log BJ))
4/12

~~The letter containing the instructions~~
~~Conveyed in this office letter dt 10 12 12 is not sufficient~~

b) The Trans Nzoia Town Municipal Cl have proposed to pay out of the municipal funds, the amount that will be realised by the levy of education cess on the tax-payers at the place, instead of recovering the cess in question from the Rate-payers

The proposal is in effect an effort to save the rate payers from additional taxation

c) If the mnl cls are permitted to contribute out of their funds, the amount that should be realised from the tax-payers, it would be a reduction of mnl funds that would otherwise be available for works of public utility As Education cess is definitely intended to be paid by the tax-payer and not by the mnl cls the proposal in question cannot perhaps be appd

d) An enquiry may be made of To the amount of education contribution now paid by the Mnl and the amount that would be paid as proportionate amount of two annas in the rupee on the valuation collected - based on the annual rate now collected on buildings & lands (profession tax) if any

Trans 5/12/12
Rs 5/12

Copy of letter No D 2010-187 dt 15 8 12 may also be shared

7) Submitted with a draft letter to the Dy Comr, Trunkwr best-

11/12/42

11/12/42

GS 11/12

6

The D C Trunkwr vide
No L 5-919 d 12-12-42
calls for further information

GS a
15/2

Letter no A6 c 1696/42-43 dated 22-2-43 from the D C Trunkwr best- furnishing the information called for

(a) It is reported that a Sum of Rs 40 00 was being contributed every year by the Trunkwr Town Municipal Council up to the end of 1939-40 and a Sum of Rs 4 375 was paid to the Edn Dept- during the year 1940-41, as Contribution towards Elementary Edn

(b) The proportionate amount of two annas on the rupee on the Non-tariff Collection based on the amount of the tax on buildings lands and professional tax Etc (according to G.O. d 16-10-41 levying the Education Cess) would be Rs 125-0 P.A

11) Submitted with reference to para 6 Dept

Rwd 23/2/43

GS 24/2

121 N Dept 4/

24/2/43

GPB—10 000 —21-10-42

13) The proposal of the Trunkwe Town Municipal Council is to pay out of the Municipal funds the amount that would be realised by the levy of education cess on the tax payers at the place instead of recovering the cess from the rate-payers

14) If the Municipal Council were paying (prior to the levy of additional education cess) a contribution towards elementary education, amounting to Rs 4375/- the proposal to pay in respect of additional education cess would not be an additional burden on the municipal funds But the cess in question is definately intended to be recovered from the tax payer and not from the Municipal Councils In the case of the Mnl cl that were contributing towards elementary education the amount that was being paid would now be available for creating amenities in the Municipalities and it is not clear why this point is not appreciated by the Municipal Councils Further if this proposal of the Trunkwe Town Municipal Council is approved, it would create an inconvenient precedent and a few other Mnl cls might come forward with similar proposals which would not

be in the financial interest of the human capabilities

15) Having regard to the above points the proposal in question may perhaps be vetoed

hms 26/2/63

16) May not be approved for reasons mentioned above.

1090 CS 26/2

Mr Guest Leg may also be consulted

Law Leg) L 26/2/63

17) At what stage is the question of amending the existing Law to enable the Municipal Councils to recover Ed Cess under Rules is done it cannot legally be recovered

26-2-63

for

18) Kind reference is invited to the information furnished by the Legal section on the point referred to above

1045 2/3/63

Law Leg) for 2/3/63

19) Rules file may be put up

2-3-63

For necessary orders above L/C early return of this file to the Legal Branch when no longer required Leg R & L) for 5/3/63

MRA

on part of
non receipt of other file
say
5 3 63
MRV

Continuation Sheet

File No
Current N-

WD 1140—GPB—50 000—5-11-42

Serial No

Flag V

Flag R

Flag N

Letter no A 6 C-3189/41-42 dated 22.5.42 from the Deputy Commissioner, Trunkt brst forwarding a copy of the letter recvd from the President Trunkur Town mt cl regarding the levy of Education Cess in the Municipalities -

1 In connection with the levy and recovery of Education cess in the Municipalities in accordance with G.O. no E 135-8-41/Edn 195-40-2 d 16-10-41, instructions were issued in this office letter d 10-4-42 that as the said cess was levied under the Elementary Education Act of 1941, it was beyond the purview of the mulcls to pass resolutions in respect of this cess to determine whether it could or could not be levied. The Municipal Councils were asked to include the tax (cess) in their bills for municipal taxes as this procedure was considered to be both simple and economical -

2 The President, Trunkur municipal Council has expressed his views on the instructions of this office regarding the recovery

NOTE—Cont Sheet

Levy of Education Cess in the Municipalities

File No _____ of 1941

General and Revenue Secretariat

Serial No

of the Education Cess in the Municipalities He Considers that the duty imposed on the municipalities to recover the cess without giving them the right over the application of the funds raised by the levy of the cess is the negation of the principle of correlation of Rights and Duties

2 Secondly, he has raised a legal point that the procedure for the recovery of Municipal Claims laid down in Chapter VIII of the Town Municipalities Act, 1933, does not lend itself to the recovery of any tax not imposed by or under the provisions of the said Act It is accordingly suggested by him that Govt may make necessary legislative provision enabling the municipal councils to collect the cess as a municipal demand in the manner prescribed in the T M Act.

3 The Law Section may be consulted kindly to furnish their views as to whether the cess cannot be recovered as arranged at present or if the Act has

Serial No

to be amended for the purpose or of Separate rules Should be framed under Section 34(1) of the Mysore Elementary Education Act, 1941 and of the contentions of the President; Tumkur Town Mu. bd. are tenable

Govt 3 16/42

Law Secy 3/6

6/7/42

Govt 17-7-42

Asstt Secy Law 21/7/42

Law 11/42 21st July 42

6 3 23/7/42

Govt have the right of Taxation, & they can delegate that right to such bodies as the Municipalities - but the authority to levy Taxes does not exist unless conferred by Statute Hence the Statutory requirements must be strictly complied with before any tax could be said to be legally imposed, by a body like the Municipality

Under Sec 9(1) of the Elementary Education Act, Govt have lightly exercised their right of Taxation, to levy

NOTE—Cont Sheet

DEPT 24 1 JUL 1942 GVT OF MYSORE

Serial No

an education Cess or an additional education Cess as items of revenue forming part of a fund under the Municipalities Act 1933, for carrying out the purposes of the E E Act But in the E E Act, it is not shown as to how in what manner the authority to levy the Cess has to be exercised It is on this account that the present difficulty has cropped up

9 The G O Ms 4 - directs that an Education Cess of annas six per rupee be levied on the items of Municipal Revenue (13) Tax on buildings & lands & Professional Tax

10 Thus, the Municipalities have to impose this Cess of 2 annas in the Rupee on the aforesaid two items In doing this the Statutory requirements of the Municipal Act must be strictly complied with, otherwise the Cess cannot be said to be legally imposed

11 I have already stated above that the E E Act does not provide the manner in which the Cess imposed under Sec 9 of the said Act has to be recovered I think, a rule might be made under Sec 34 (2) (i) of the E E Act to the effect that the Cess imposed under Sec 9 on the items or items shown in the

11 A

Serial No

A 1

Schedule of this Act be received of the respective Municipality as a Municipal Council under Ch VIII of the Town Municipal Act But such a Rule is made, then Sec 90 of the Act & the corresponding Section of the Act 1933 will have to be read amended & inserted the following words in S 90 (1) (a) of the Act - after the word Regulation (xx) "or by or under the provisions of any enactment in for

12 Letter is done, then any Municipal Council raise any objection for the recovery of Cess based under Sec 6 of the Act

Law Secretary 3/8/41

13 Agreed Unless the amendments as suggested above made the Cess cannot be recovered under the provisions of Ch VIII of the Town Municipalities Act

Cess 24-6-41

Asst Secy Edn & Agr 3/8/41

14) The file will be sent in the first instance to the Education Minister for issuing a rule as suggested at A supra

Law Secy 24/8/41

Asst Secy Edn & Agr 15 24/8/41 Cess 24-6-41

16)

DEPT 2023 12 MYSORE

SECY LAW DEPT 2114

NOTE—Contn Sheet

GO 861

WD 041 5—GIB—55 000—23-10-41

Levy of additional Sch on account of land revenue

7159 430/M

No 112 of 1942

General and Revenue Secretariat

Serial No

Dy no 3625 440,

file is destructed from the file Emn 195 40, where in the question of amendment of Sec 34 (2) (4) of the Ele-Con Act of 1941 is being discussed that file has been referred to the legislature Section

If the question in this file is the amendment of the Sec 90 of the T.M Act and the Corresponding Section of the other Municipalities Act this has to be returned to the L.S.G.Dr. with refee to para 14 overleaf-

of the amendment of the rule under Sec 34(2) has to be issued only after words

19)

Subs 26/1 26/1 Addl Secy 258) wpc 26/1/43

OFFICE OF THE MINISTER FOR EDUCATION Date 4 2 43 No 3715

The file will be sent to the Legislative Secty for necessary action required for the amendment of Sec 90 of the impose Town Planning Act, 1933

(ECYLT 505)

Law Secy 29/1/43

OFFICE OF THE MINISTER FOR L.S.G & P.H. Date 28/1/43 No 5860

21 May be done

22) Minister L.S.G

23) Minister for Food

Secy 27-1-43 for S.G. 29/1/43 5-2-43

24) For issue of necessary orders

Addl Secy Legal Section wpc 5/2/43

25) file re amendment of Con Act has been taken ... 2-2-43

Levy of additional Education cess on municipalities of Revenue

Continuation Sheet | File No / Current No 430 IR2 | of | Page 661

Ed Br to kindly put up the file re amendment of Section 34 of Education Act 1941 (Vide paras 5 marked)

N/8/2/43 Edn Branch)

BVN 8/2

The file referred to has been linked to the file on which the question of payment of Contribution by the Municipality is dealt with & the same has been submitted to the Secy Immediately after the return, the file will be sent back to legis Section

Ed Br 9/2 9/2 Legis Sect)

Mr JV

BVN 24/2/43

Edn 24/2/43

This file was returned from the H S & Branch on 22/2/43 after Reference Submitted for perusal

JV 23/2/43

BVN 23/2

Mr JV please get the file re amendment of El Education Act and put up the file early

Edn 23/2/43

Mr JV

24 Ed Br to kindly put up the file re the amendment of the Mysore Education Act 1941 (Vide the marginal note)

JV 24/2/43 24 Education Branch)

BVN 24/2

30 The file referred to is linked hereunto and submitted to the Legislature Section

Ed Br 24/2 MVS 24/2 Legis Sect)

31 Mr JV The two files in which action had to be taken to amend the Elementary Education Act and the Municipalities Act are submitted herewith

Mr JV

BVR 24/2/43

Edn 24/2/43

2V 27/2/43

GVR 27/2/43

27 The question of amending the Municipalities Act on its behalf is being looked up in the main file re amendment of Elementary Education Act & the file may be linked to that file and when orders are passed, amendments to the Municipal Act may be instituted on the file

Edn 1/3/43

WD 1140—GPB—50 000—5-11-42

## Routine Notes

[To be used only for notes requisitions etc not intended for permanent record.]

The file refd to by the A S G Br had been linked to the file re the Amendment of the Elementary Act which was sent to the Legislature in being recorded there

Mrs [illegible] will of course, be sent to the Legislature Section for, putting on the papers

Legis Branch)

Mr Legis Collection re: amendment of the Elementary Ed^n Act is not available in the Camp Office at Mysore

JS 24

N.B. Should routine notes be written on small slips the notes must be copied or slips pasted on this form

t will be sent after the [illegible]
f the Office to Bangalore
5/9/44
BVN
25/9 Edn B I)

[illegible] be obtained at Bangalore

[redacted]

The file leading to the passing of the Mysore Elementary Education (Amendment) Act, 1944, (VI of 1944) is linked herewith It may kindly be returned when done with

2V
12/10/44 Edn B B I)
BVN
9/10

[illegible] the letter Dr 22 = 43 from the [illegible] is returned herewith
This will be returned to the L S G Dept as
will be [illegible] with the [illegible] linked with it, obtained
from the Legislature Secretariat [illegible] para
32 Page 2 [illegible] of the Municipal Act
[illegible] amendment to the Municipal Act
[illegible] would be of interest

L S G.

Edn Secy)

James
1910 date

1910
9927

James

KB
DI MM

[illegible]
2/11/44

With the passing of the [illegible]
Act, 1944, the necessity of amending [illegible] Section 90 [illegible] Town Areas
& the corresponding Section of the other Acts, 1933 &

-111/SL-5985/44

1- Seem to were at all as mentioned by the Law Secy. at para 11, Flag IV and (Vide para 2 of the Flagged M)

Hon, S 90, Sub clause (b) of (1) is comprehensive enough to give power to the Govt. to collect any amount which is claimable as an arrear or instalment on account of any other tax which was imposed or hereafter may be imposed in any municipality or notified area

14/11 In view of section 4 of the Supreme Clemency Amendment Act VI of 1949 no receipt for any Sec 90 of the Supreme Tax Act of arrears of Taxes is shown if this view is correct or whether it is necessary to take action to amend the Tax Act as suggested at Page 2 and Legislative Dept. 19/11/49

This is an Opinion case. Govt. of appeal be marked to the Law Section

Law Secy)

Asst Secy Law Dept)

23/1/45

23/1-45

23/1/45

23/1

Amdt of s 90 (6) of the Town Municipalities Act

Submitted -

The point for consideration

Whether in view of s 4 of Act VI of 44 (Fig -) any amendment of s 90 of the Municipalities Act (Town) is necessary

Kindly ref is invited to the discussion note on the fol placed below (Fig N) with stating that amendment of s 90 of the Town Municipalities Act was necessary to enable the municipalities to collect the education cess as a municipal demand also, was prior to the passing of the amendment (Act) of the Education Act of 1961

Before the amendment, s 9 of the Hyd Elementary Education Act (Hyd Code Vol IV) empowers the Govt to levy an education cess on items of state revenue and income forming part of a tax under the Municipal Acts and Dt Bd Acts (vide discussion on para 7 to 13 of the Asst Law Secy in the handfile) there was no provision in that Act to empower local bodies to use proceeds available in their consolidated Funds of revenues of the Education Cess

Annas v 270 of the Town Improvement Act 1933 5985/p 44

Ans, S 4 of the Amending Act (Act VI of 1944) F&L provides that any education cess levied under that Act may be recovered by local body constituted under any Act or Rule in the manner provided for the recovery of a claim due under the Acts or Rule constituting the local body as if for purposes of the recovery, the education cess were such a claim

This authorises the local bodies to recover the education cess under the Elementary Education Act 1944 (as amended by Act VI of 1944) The cess being levied by Govt the local bodies become collecting agents the necessary authority being provided for in S 4 of the Amending Act (F&L) It appears therefore that s 270 of the Town M Act need not be amended however, all the Acts governing all local bodies will have to be amended for purposes of recovery of the education cess

Submitted for approval & other orders

Copy of the letter addressed to Govt (answered & in this case)

3/42

N
16/1/45

instructions

1328

The Minister of Health
Min of Health

of any sub section (1) of
Sec 9 of the Isle of Wight
Local Act 1944 has been
amended, that it was necessary
to amend Sec 90 of the Act
of 1933

But is one
is amended, that it was
necessary to amend any of
the Acts of Local Bodies

(For previous
discussion please
see Min of H
file)

Local Security)

3
8/8/45

Circ
8 3 45

Int Secy
Legal)

3
8/8/45 sent

17/8/45

Encl Br for Consideration Viking Thanet papers & Reply

The file

Ltr
16/8

Edn Branch papers Kelsbrook
and this file returned to Local Govt
Legal Branch.

L S G Brown

12/4/45

14 Aug

B
Aug 14

C F No 45

**GOVERNMENT OF MYSORE**

T I g m ph

No A6 C 1696/42-43
Encls 2

OFFICE OF
The Deputy Commissioner,
Tumkur District,
Tumkur
Date 4th November 1942

C. Narayanaswami Naidu, Esq , B A ,B L ,
Secretary to the Govt of Mysore,
Law Department, Bangalore

Sir

Re Levy of additional education cess on Municipal revenues

I have the honor to state that instructions of Government conveyed in your letter (No L 2010-18/ dated 15th August 1942) on the above subject, was communicated to all the Presidents of Municipal Councils in this District and the Amildar in charge of Gubbi Town Municipality for information and guidance

In response to the above reference, the President, Tumkur Municipal Council states in his letter No H C 38/42-43 dated 5th October 1942 ( sent in original) that the Council have at their meeting held on 26-9-1942 resolved that it is unnecessary to levy and collect the additional education cess, as they will hereafter credit proportionate amount of two annas per rupee on the mohatarfa collected every month towards Government Account under the education cess and that the education contribution which is being paid at present need not be paid in future This is in effect that no cess is beirg levied on the tax-payers, but is paid from Municipal revenues out of the provision made in the budget under ' Education Cess '

I request that instructions of Government may be kindly communicated in the matter as to whether such a proposal is in conformity with the Elementary Education Act, VI of 1941 and the

instructions

instructions conveyed by Government in their letter under advertance

I have the honor to be,
sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District

AD 4/11

L 5919 V / Rec 11-12-42-61

G R.S App. F G S

GENERAL AND REVENUE SECRETARIAT

(~~Continuation sheet~~/draft form)

Dy 12/12/42

To

The D C Tumkur

Sir

With reference to your letter no A6 c 1696/42-43 d 4-11-42 soliciting orders on the proposal of the Tumkur Town M.C. to pay out of the funds of the Municipality the additional Education cess levied on certain items of M.C. taxes, I am directed to request you to kindly furnish information as to the amount of conservancy contribution now paid by the Sanitary Board and the amount that would have to be paid by the proposed Municipality on the basis of the amount of tax now collected" - based on the amount of tax collected on buildings, lands and professions

WD 0283—GPB—22,500—14 3 38

A Copy of letter no L
2010-18/ 15-8-42 referred
to in your letter under
reference may also kindly be
forwarded for reference

I have Etc

for Secy to Govt
Law Dept

No AG C 1696 /42-43 Office of the Deputy Commissioner,
Tumkur District
Enc (Orde d) Dated, Tumkur, the 22nd Feb: '43

5056

From

M Navaneetham Naidu, Esq:, B A ,B L.,
Deputy Commissioner,
Tumkur District, Tumkur.

To

C. Narayanaswami Naidu, Esq:, B.A.,B.L.,
Secretary to the Govt: of Mysore,
Law Department, Bangalore.

Sir,

Re the levy of additional education cess in Tumkur Town Municipality

With reference to your letter No L 5919/Ml 113-42-61 dated the 12th December 1942 on the above subject, I have the honor to forward herewith, a copy of letter No H C 56(a) 41-42 dated 25-1-43 received from the President, Tumkur Town Municipal Council and to state as follows -

The President states that in accordance with G O No E 3137-87/Edn 142-32-4 dated 17-3-1933, a sum of Rs 4000/- was being paid as contribution every year upto the end of 1939-40 andathat a sum of Rs 4,375/- was claimed by the Education Department during the year 1940-41 He further states that according to the Governmen Order No E 1358-71/Edn 195-40-2 dated 16th October 1941 the proportionate amount of two annas in the rupee on the mohatarfa collected based on the amount of the tax now collected on buildings, lands and profession tax, to be paid would amount Rs 1,250/-

I am also herewith enclosing the connected records received from the President, requesting the discontinuance of the payment of the contribution towards the Elementary Education, for communicating the orders of Government in the matter

A copy of your office letter No L 2010-18 dated 15-8-1942 is also enclosed as desired

I have the honor to be,
sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District

AD 22/2

From

To

Dated

Despatched

Received

General No
No

Enclosure No

# GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

## GENERAL AND REVENUE DEPARTMENTS

**G O No E 1358 71—Edn 195 40 2 dated 16th October 1941**

---

**Additional Education Cess**

Directs the levy of an ——

---

READ—

Letter No E E A1 19 12—40 41 dated 9th May 1941 from the Director of Public Instruction in the matter of the levy of an additional Education Cess

ORDER No E 1358 71—EDN 195 40 2 DATED BANGALORE THE 16TH OCTOBER 1941

The Special Committee on Elementary Education considered the financial implications involved in connection with the opening of 1 000 new Primary Schools in a period of four years the employment of additional inspecting agency the increase of staff and improvement of equipment of the existing schools the payment of grants to villagers for putting up cheap buildings etc and recommended that an additional Education Cess of three pies in the rupee be levied on all items of Land Excise and Forest Revenues on which Local Cess is now levied and an Education Cess of one anna in the rupee on certain items of Municipal Revenue *viz* —

(i) taxes on buildings and lands
(ii) taxes on vehicles and animals
(iii) professional tax

and that Government may contribute a sum equal to the realisations from the levy of the above cess Some member of the Committee were of the opinion that an Education Cess of two annas per rupee may be levied on Municipal items of revenue

The Elementary Education Act VI of 1941 was passed in the Legislative Council Session of January 1941 for implementing the recommendations of the above Committee In this Act, the maximum rate at which the Education Cess or additional Education Cess could be levied has been fixed as noted below —

| *Particulars* | *Rate of levy* |
|---|---|
| (i) Items on which local cess is now levied | Three pies in addition to the present rate of levy so as not to exceed a total of nine pies in the rupee |
| (ii) Municipal Revenue and District Board Revenue Tax on buildings and lands Taxes on vehicles and animals Professional Tax | Two annas in the rupee |

As a first step towards the opening of 1 000 new Primary Schools in a period of four years sanction has been accorded this year for the opening of 250 new Primary Schools As recommended by the Committee the jurisdictions of Assistant Inspectors have been redistributed so that an Assistant Inspector may have only about 100 Primary Schools under his charge This has resulted in the increase of the inspecting staff by twenty one additional Assistant Inspectors Besides the above the cost on account of training of teachers repairs to school buildings and equipment to existing Primary Schools will be considerable The revision of scales of pay of Primary School teachers involving an extra average cost of Rs 1 92 324 has also been sanctioned A sum of about Rs 40 000 is required this year for this purpose The total cost in respect of the above has been estimated to amount to about Rs 4 5 lakhs The Director has therefore recommended the levy of an additional Education Cess of three pies in the rupee on those items on which Local Cess in now levied, and of an Education Cess of two annas in the rupee on Municipal and District Board Revenues as laid down in the Elementary Education Act of 1941

No E 1358 71—Edn 195 40 2 dated 16th October 1941

In deference to the representations made in the Representative Assembly Session of September 1940 (Dasara) and in the Legislative Council Session of January 1941 Government agreed not to levy any increased cess on Raitwari Assessment until economic conditions improve

At present 25 municipalities are levying Education Cess at rates ranging from three pies to one anna and 77 municipalities are also paying contributions towards Primary Education in pursuance of Government Order No 11 20—L F 116 93 dated 12th October 1894 The amount in the former case is about Rs 2 000 and in the latter about Rs 14 770 per annum. Government consider that the levy of this cess and the recovery of these contributions will not be equitable after a uniform levy of Education Cess is introduced in all the municipalities as otherwise there will be inequality in the level of taxation and want of uniformity

With a view to meet the increased expenditure in respect of Primary Education it is found necessary to resort to the levy of additional Education Cess as recommended by the Special Committee on Elementary Education

By virtue of the powers vested in them under Section 9 of the New Elementary Education Act of 1941 Government are pleased to direct—

(i) that an additional Education Cess at three pies per rupee in addition to the present levy at six pies in the rupee be levied on items of Land Revenue other than Raitwari Assessment Land Revenue Miscellaneous Excise and Forest Revenues on which Local Cess is levied

(ii) that an Education Cess of two annas in the rupee be levied on the items of Municipal Revenues noted below —

(*a*) Tax on buildings and lands and
(*b*) Professional Tax

(iii) that with the levy of the new Education Cess referred to above the existing contributions paid by those municipalities under the Government Order dated 12th October 1894 in lieu of mohataifa transferred and the Education Cess now being collected by some municipalities at varying rates will cease

As it is contemplated to levy Education Cess on only revenues forming part of taxes as mentioned in he Act there will be no item of District Board Revenue on which Education Cess could be levied

(iv) that the levy of the cesses referred to above be given effect to from this year *viz* 1941 42

The Revenue Commissioner and the Deputy Commissioners of Districts are requested to take necessary action for the levy of the cess as indicated above and to submit a report to Government at the end of July 1942 as to the demand under the several heads and the amount actually realised Separate orders will issue in regard to the levy of Education Cess in the Kolar Gold Fields Sanitary Board area

J APPAJI GOWDA,
*Secretary to Government,*
*General Department*

To—The Director of Public Instruction in Mysore.
The Revenue Commissioner in Mysore
The Comptroller to Government
The Deputy Commissioners of Districts
The President Bangalore City Municipality
The President Mysore City Municipality
PRESS TABLE

Exd—C K

WD 29 8—GPB—474—28-10 41

Letter No H C 56(a) 41-42 dated 25-1-43 from the President Tumkur Town Municipal Council, Tumkur, to the Deputy Commissioner Tumkur

===

Elementary Education Cess

With reference to your memo No A6 C 1696/41-42 dated 19-1-43 regarding the above subject, I have the honor to to state that as per previous Government Order No E 3137-87/Edn 142-32-4 dated 17-3-33 Elementary Education contribution of Rs 4,000/- was being paid every year upto the end of 1939-40 During the year 1940-41 a sum of Rs 4375/- was claimed by the Director of Public Instruction and the same was also ~~been~~ paid According to recent G O No 81358-71/Edn 195-40-2 dated 16-10-41 the levy of Education Cess at 2 annas in the rupee on taxes on buildings and lands has to be collected and credited towards the head of Elementary Education fund for the year 1941-42

But placing the subject before the Municipal Council who at their meeting held on 26-9-1942 have resolved that it is necessa to levy and collect the education cess as they will hereafter credi proportionate amount at 2 annas per rupee and the mohatarfa collect every month towards the Education Cess and the education contribuli need not be paid As per resolution of the Council a sum of Rs 125 was paid towards Education Cess on the actual collection of taxes under buildings and lands during the year 1941-42 This fact was al intimated to you vide this office letter No H C 38/42-43 dated 9-12-1942 for obtaining the sanction of Government

For the current year 1942-43 no amount has been paid up

to till now and the whole amount will be paid on the actual collection of taxes under buildings and lands at the close of the official year

---

Deputy Commissioner,
Tumkur District

AD 22/2

I am directed to invite reference to Government Order No E 1358-71/Edn 40-2 dated the 10th October 1941 directing among other ~~things~~ matters the levy of Education Cess at the rate of two annas in the rupee on the items of Municipal revenue as noted in the margin and to request that strict instructions may kindly be issued to the Presidents of the Town and Minor Municipal Councils in your District to see that the cess is collected and adjusted separately to the Education Department Special attention is necessary to see that the amount is not merged in the General Revenues of the Municipal Council concerned but is credited then and there to the Education Department

1 Tax on buildings and lands, and
2 Profession tax

---

COPY "

Deputy Commissioner
Tumkur District

Subject - Education Cess

---

With reference to your letter No 851-52 dated 17-9-1942 in the matter of collecting Education Cess at 2 annas per rupee as per Government Order and crediting the same to the Debt head 'Edn Cess" in the accounts of the Municipality and paid to the Government Treasury on or before the 4th of subsequent month for credit to the Elementary Education Fund of the District etc , I have the honour to state that the subject was placed before the Municipal Council on 26-9-1942 when it was resolved that as is unnecessary to levy and collect the Education cess, as they will hereafter credit proportionate amount at 2 annas per rupee on the collected every month towards the Education Cess Letter from the Secretary to the Government Law Department read and recorded the Education contribution need not be paid A copy of the resolution is herewith enclosed Necessary arrangements will made to remit the amount before the 4th of every month as per resolution of the Council

---

Letter No M C 56(a)/41-42 dated 10-9-1942 from the President, Town Municipal Council, Tumkur to the Director of Public Instruction in Mysore, Bangalore

---

With reference to your letter No P4 458-22/42-43 dated 29-8-1942, regarding the payment of contribution of Rs 3,811-11-8 that was being paid formerly as educational contribution, I have the honour to state that the original contribution was being paid for the maintenance of Primary Schools within the Town limits and the Education Cess levied under the Elementary Education Act is also to gain the same object etc , the maintenance and expansion of Primary Schools Government have made it clear while leavying the Cess under the Elementary Act that there should be a uniform levy of the Cess and the recovery of the contribution results in inequality in the level of taxation and want of uniformity Extracts of the Government Order are enclosed for reference In these circumstances it is neither equitable nor just that this Municipality should be made to pay both by way of Educational contribution and also the Education Cess which the Municipality has already paid to an extent of Rs 1,250/- for the year 1941-42

---

"Copies"

8-12-42

President,

తా 26 9 42 నా శనివారం కొలుం రోల 5½ గంటల కు కార్యాలయమున సమావేశమైన పురపాలక సంఘ అధ్యక్షులు ఈ క్రింది విధముగా తీర్మానించిరి

Present

B N Keshava Iyengar Esq B A B L (President

x x x x x

విద్యా ఛ్ఞానకు వసూలు అవుతున్న క్రొత్త పన్ను వలన పురపాలక సంఘం విద్యా ఛ్ఞానకు ఇలా జమ చేసిన మొత్తం మహమ్మదీయులకు లాభదాయకంగా ఉండదు కనుక వసూలు చేయరాదని తీర్మానించడమైనది

The Council resolves that it is unnecessary to levy and collect the Education Cess as this will hereafter credit proportionate amount at 2 annas per Rupee on the mohatarfa collected every month towards the Education Cess The letter of the Law Secretary is read and recorded The Education Contribution need not be paid

Sd/- B N Keshava Iyengar

"Copy"

B N Keshava Iyengar 9 12 42

President
Town Municipal Council
Tumkur Town

No H C 38
42-43
Encl

Office of the President,
Town Municipal Council,
dated Tumkur, the 4th Dec '42

From

The President,
Town Municipal Council,
Tumkur

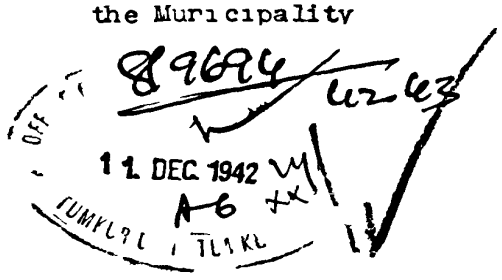
To

The Deputy Commissioner,
Tumkur District,
Tumkur

Sir,

In continuation of this office letter No H C 38/42-43 dated 5-10-1942 regarding the collection of Education Cess, I have the honour to forward herewith copies of letters of correspondence - between this office and the Director of Public Instruction, in Mysore, Bangalore and to state that it is seen therefrom that if the Municipality has to pay the Education Cess as per recent - Government Order No.E 1358-71/Edn 295-40-2 dated 16-10-1941 in - addition to the annual education contribution that was being paid by the Municipality, this would be a double contribution and collecion of Education Cess as per the Government Order by the - tax payers is rather difficult particularly in the present situation Considering all the aspects of the case the Municipal Council have resolved to pay the proportionate amount at 2 as. per Rupee or the - Mohatarfa collected every month towards Education Cess from out of the General Revenue of the Municipality and the Education contribution need not be paid Copy of the resolution of the Municipal is enclosed

I request you to kindly obtain sanction of Government to the resolution of the Municipal Council, to discontinue the Education contribution and to pay the proportionate amount at 2 annas per Rupee or the Mohatarfa tax collected towards Education Cess from out of the General Revenue of the Municipality




I have the honour to be,
Sir,
Your most obedient servant,

President,
Town Municipal Council, Tumkur.

# TUMKUR TOWN MUNICIPALITY

No H C 38/42-43

Encl One

Dated Tumkur 3rd Oct 1942

THE PRESIDENT
TOWN MUNICIPAL COUNCIL
TUMKUR

The Deputy Commissioner,
Tumkur District,
Tumkur

Subject

Re Collection of Elementary Education Cess

- o -

Sir

With reference to your Memo No A6 C,1589/41-42 forwarding for information and guidance a copy of letter from the Secretary to Government, Law Department in the matter of collection of Education Cess and remitting the same direct to the Educational Department etc , I have the honour to state that the subject was placed before the Municipal Council on 26-9-1942 when it was resolved that it is unnecessary to levy and collect the Education Cess as they will hereafter credit proportionate amount at 2 annas per rupee on the Mohatarfa collected every month towards

p t o

Cess
the Educational/and the Educational contribution
not be paid

A copy of the resolution is herewith sent for favour of your kind perusal

I have the honour to be,
Sir,
Your most obedient servant

Ponkalan Jenifa
President, 3/10/4
Town Municipal Council, Tuticorin

ನಂ. ಪಟ 9-42 ನೇ ಶಾಸನ ಪ್ರಕಾರ ಮಂಗಳೂರು ಪುರಸಭೆಯ ಸಾಮಾನ್ಯ ಸಭೆಯ ಕಾರ್ಯವಿವರಣೆ ಪುಸ್ತಕದಲ್ಲಿ ಬರೆದಿರುವ ಮುಂದಿನ ಕಾರ್ಯವಿವರಣೆಯ ನಕಲು ಹೀಗಿದೆ

Present

3 N Keshwa Iyengar Esq B A B L President

× × × × × ×

No 2

ಶಿಕ್ಷಣ ಭ್ಯಾಸದ ತೆರಿಗೆ ಯನ್ನು ಕೈ ಕ್ಕೊಳ್ಳ ಬೇಕಾಗಿ ಪುರಸಭೆಯ ಮೂಲಕ ವಿದ್ಯಾ ಭ್ಯಾಸ ಇಲಾಖೆಯ ಮೂಲಕ ಮಾಡುವ ವಿನಂತಿಯನ್ನು ಲಂಡನ್ ಪರಿಷತ್ತಿನಿಂದ ತಿಳಿಸಿರುವ ಕಾರಣ

The Council resolves that it is unnecessary to levy and collect the Educational Cess, as they will hereafter credit proportionate amount at 2 annas per hup on the Mohalarfa Collected Every month towards the Educational Cess, the letter of the Law Secretary is read and recorded The Educational Contribution need not be paid

"Copy"

3d B N Keshwa Iyenga
President

3rd Oct 1942

President, 3/10/42
Town Municipal Council, Mangalore.

## NOTIFICATION

*No Rl* 527—*Legis* 35 43 1 *dated the* 28*th January* 1944

ıquered that the accompanying Mysore Elementary ,tion (Amendment) Act 1944 which received the ; of His Highness the Maharaja on the 12th day of ary 1944 be published as Act No VI of 1944 in the *re Gazette* for general information

C NARAYANASWAMY NAIDU
*Secretary to Government*
*Law Department*

## ACT No VI OF 1944

## HE MYSORE ELEMENTARY EDUCATION (AMENDMENT) ACT, 1944

**An Act to amend the Mysore Elementary Education Act 1941**

(*Received the assent of His Highness the Maharaja on the 12th day of January 1944*)

WHEREAS it is expedient to amend the Mysore Elementary Education Act 1941

It is hereby enacted as follows —

1 This Act may be called the Mysore Elementary Education (Amendment) Act 1944

2 In section 3 of the Mysore Elementary Education Act 1941 (hereinafter referred to as the said Act) after clause (6) the following clause shall be inserted as clause 6 (*a*) namely —

6 (*a*) Local Body means a District Board a Municipal Council a Sanitary Board or a Town Board

3 For sub section (1) of section 9 of the said Act the following sub section shall be substituted namely —

(1) The Government may for carrying out the purposes of this Act levy throughout or in any part of Mysore an education cess on any or all of such items of State revenue or of tax levied under any Act or rule constituting Local Bodies in Mysore and at such rates as are specified in the schedule to this Act

4 For section 10 of the said Act the following section shall be substituted namely —

(10) Notwithstanding anything to the contrary in any other enactment or rule any education cess levied under this Act may be recovered by a Local Body constituted under any Act or Rule in the manner prescribed for the recovery of a claim due under the Act or Rule constituting the Local Body as if for purposes of the recovery, the education cess were such a claim

5 For the schedule to the Act the following schedule shall be substituted —

**Schedule**

| Items on which cess may be levied | Maximum rate of levy |
|---|---|
| Items on which local cess is now levied | 9 pies in the rupee |
| Tax levied under any Act or Rule constituting Local Bodies<br>(1) tax on buildings and lands<br>(2) taxes on vehicles and animals<br>(3) Profession tax or shop tax | 2 annas in the rupee |

N MADHAVA RAU
*Dewan*

Price 0-0 6

Printed by the Superintendent of the Government Press Bengal

GOVERNMENT OF MYSOR

OFFICE OF Tumkur Distt.

No A S C 3189/41-42. Tumkur
Encls

Date 22nd May 1942

To

C Narayanaswami Naidu, Esq ,B A ,B L ,
Secretary to Govt of Mysore,
Law Department, Bangalore

Sir

Re the levy of additional education cess on Municipal items of revenue

---

I have the honor to state that instructions conveyed in your letter No L 9600/Ml 112-41-44 dated 10-4-1942 in the matter of collection of the additional education cess, were communicated to all the Presidents of Town and Minor Municipalities of this District and the Amildar-in-charge of Gubbi Town Municipality for taking action as directed by Government

But the President, Tumkur Town Municipal Council, states that it is for Government to make necessary legislative provision for enabling the Council to collect the cess as a Municipal deman in the manner prescribed by Ch VIII of the Town Municipalities Act of 1933 I am enclosing herewith his letter in original and I request that such orders as the Government may deem fit in the matter may be kindly obtained

I have the honor to be
sir,
Your most obedient serv

T Sreenivasaiya
Deputy Commissioner
Tumkur District

AD 22/5

# TUMKUR TOWN MUNICIPALI

No. HC 56(a) /41-42

Encl

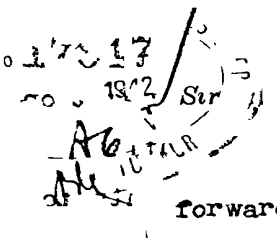
Dated Tumkur, 8th May 39

From

M V RAMA RAO ESQ B A LL B
PRESIDENT
TOWN MUNICIPAL COUNCIL

The Deputy Commissioner,
Tumkur District,
TUMKUR.

Subject



Reference your Memo No A6 C 3189/41-42 dated 21- forwarding Law Secretary's Letter No L 9600/M1 112-41-4 10-4-1942 in the matter of the Levy of the Additiora Cess

I have the horour to state that,

The procedure for the Recovery of Municipal Clai laid dowr in Chapter VIII of the Town Municipalities Ac 1933 does rot lend itself to the recovery of ary tax ro imposed by or urder the provisions of the said Act 2

The Municipal Council being merely the Collectior as admitted by the Law Secretary. the orly questior arisir for consideration would be the procedural authority of the Council for recovery of a claim which is not founded upor ary measure of taxatior imposed by itself .

3 - The rererence to the provisiors of Sectior 200 of Town Municipalities Act of 1933 would appear to premise th the Council has made default ir performing the duty impose or it by the Elementary Educatior Act of 1941. This, at ary rate. is not the ideal perspective ir which the repre- sertatiors of this Council may be corsidered by Goverrment

Section 81 of the Town Municipalities Act, if it is satisfied that the Council has made such default of duty I would emphasise that there is no desire or intention to make such default

4 The observation that the Cess is not a new but merely an additional levy necessarily raises the question of the control over Elementary Education by the Council The Council has had to part not only with its funds but also with its right of control, such as it was, over Elementary Education prior to the new Act This enactment is a complete negation of the very principle of correlation of Rights and Duties because while it is said that the Council is under a duty to levy the Cess, it is at the same time denied that the Council has (as it ought to have) any right over the application of the funds raised by the levy of the Cess And again while it is admitted that the Council is merely a Collection Agency for the Government in the levy of the Cess, it is denied that machinery has to be provided, establishment maintained and expenditure incurred for the collection work.

5 The observation that this Cess has only to be included in the Bill for Municipal Taxes in order to collect it needs reconsideration in the light of the inelastic language employed in Section 90 of the Town Municipalities Act of 1933

6 It is for Government to make the necessary legislative provision enabling the Council to collect the Cess as a Municipal Demand in the manner prescribed by Chapter VIII of the Town Municipalities Act

7 No question of default, I would emphasise, does or can arise in this matter.

I have the honour to be,
Sir,
Your most obedient servant,

President, 8/5/42
Town Municipal Council, Tumkur

K N R

Statement of objects and Reasons

**Statement of Principles**

Section 9 of the Mysore Elementary Education Act 1941 empowers the Government to levy an education cess on items of State revenue and revenue forming part of a tax under the Municipal Acts and the District Boards Act

Under powers conferred by the District Boards Act and the Village Panchayet Act certain local areas have been exempted from the operation of these Acts and inde pendent local bodies have been created for them like the Bhadravati Town Board the Sugar Board Mandya Binnypet Board etc Taxes imposed by these Boards are not therefore liable to the Education cess The Kolar Gold Field Sanitary Board also does not come under the provisions of section 9 of the Elementary Education Act To secure uniformity in the levy of the cess throughout the State an amendment of section 9 (1) has become necessary

Secondly section 10 of the Act has no longer any effect as the ce s is at present levied only under the existing Act in which all earlier levies have become merged

Provision has also become necessary to empower local bodies to use processes availabl in their Constitution Acts for the purpose of the recovery of the education cess

The present Bill is intended to effect these changes

## THE MYSORE ELEMENTARY EDUCATION (AMENDMENT) BILL

WHEREAS it is expedient to amend the Mysore Ele mentary Education Act 1941

It is hereby enacted as follows —

1 This Act may be called the Mysore Elementary Education (Amendment) Act 194

2 In section 3 of the Mysore Elementary Education Act 1941 (hereinafter referred to as the said Act) after clause (6) the following clause shall be inserted as clause 6 (*a*) namely —

6 (*a*) Local Body means a District Board a Municipal Council a Sanitary Board or a Town Board

3 For sub section (1) of section 9 of the said Act the following sub section shall be substituted namely —

(1) The Government may for carrying out the purposes of this Act levy throughout or in any part of Mysore an education cess on any or all of such items of State revenue or of tax levied under any Act or rule constituting Local Bodies in Mysore and at such rates as are specified in the schedule to this Act

4 For section 10 of the said Act the following section shall be substituted namely —

(10) Notwithstanding anything to the contrary in any other enactment or rule any education cess levied under this Act may be recovered by a Local Body

constituted under any Act or Rule in the manner prescribed for the recovery of a claim due under the Act or Rule constituting the Local Body as if for purposes of the recovery the education cess were such a claim

5 For the schedule to this Act the following schedule shall be substituted —

**Schedule**

| Items on which cess may be levied | Maximum rate of levy |
|---|---|
| Items on which local cess is now levied | 9 pies in the rupee |
| Tax levied under any Act or Rule constituting Local Bodies<br>(1) tax on buildings and lands<br>(2) taxes on vehicles and animals<br>(3) Profession tax or shop tax | 2 annas in the rupee |

*(As passed by the Legislative Council)*

# THE MYSORE ELEMENTARY EDUCATION (AMENDMENT) BILL

**A Bill to amend the Mysore Elementary Education Act 1941**

WHEREAS it is expedient to amend the Mysore Elementary Education Act 1941

It is hereby enacted as follows —

1 This Act may be called the Mysore Elementary Education (Amendment) Act 194

2 In section 3 of the Mysore Elementary Education Act 1941 (hereinafter referred to as the said Act) after clause (6) the following clause shall be inserted as clause 6 (*a*) namely —

6 (*a*) Local Body means a District Board a Municipal Council a Sanitary Board or a Town Board

3 For sub section (1) of section 9 of the said Act the following sub section shall be substituted namely —

(1) The Government may for carrying out the purposes of this Act levy throughout or in any part of Mysore an education cess on any or all of such items of State revenue or of tax levied under any Act or rule constituting Local Bodies in Mysore and at such rates as are specified in the schedule to this Act

4 For section 10 of the said Act the following section shall be substituted namely —

(10) Notwithstanding anything to the contrary in any other enactment or rule any education cess levied under this Act may be recovered by a Local Body constituted under any Act or Rule in the manner prescribed for the recovery of a claim due under the Act or Rule constituting the Local Body as if for purposes of the recovery the education cess were such a claim

5 For the schedule to this Act the following schedule shall be substituted —

**Schedule**

| Items on which cess may be levied | Maximum rate of levy |
|---|---|
| Items on which local cess is now levied | 9 pies in the rupee. |
| Tax levied under any Act or Rule constituting Local Bodies<br>(1) tax on buildings and lands<br>(2) taxes on vehicles and animals<br>(3) Profession tax or shop tax | 2 annas in the rupee |

WD 963—GPB—100—26 11-43

D. H. Chandrasekharaiya

PRESIDENT,
LEGISLATIVE COUNCIL

24/12/43

## NOTIFICATION

*No Rl* 404 *dated Bangalore the* 19*th November* 1945

Under the provisions of rule 36 of the Mysore Legislative Rules 1941 the Dewan has been pleased to order the publication in the Gazette of the accompanying Mysore Elementary Education (Amendment) Bill together with the Statement of Objects and Reasons

By Order,

C NARAYANASWAMY NAIDU
*Secretary to Government*
*Law Department*

## THE MYSORE ELEMENTARY EDUCATION (AMENDMENT) BILL

**A Bill to amend the Mysore Elementary Education Act 1941**

WHEREAS it is expedient to amend the Mysore Elementary Education Act 1941,

It is hereby enacted as follows —

1 This Act may be called the Mysore Elementary Education (Amendment) Act 194

2 In section 3 of the Mysore Elementary Education Act 1941 (hereinafter referred to as the said Act) after clause (6) the following clause shall be inserted as clause 6 (*a*) namely —

6 (*a*) Local Body means a District Board a Municipal Council a Sanitary Board or a Town Board

3 For sub section (1) of section 9 of the said Act, the following sub section shall be substituted namely —

(1) The Government may for carrying out the purposes of this Act levy throughout or in any part of Mysore an education cess on any or all of such items of State revenue or of tax levied under any Act or rule constituting Local Bodies in Mysore and at such rates as are specified in the schedule to this Act

4 For section 10 of the said Act the following section shall be substituted namely —

(10) Notwithstanding anything to the contrary in any other enactment or rule any education cess levied under this Act may be recovered by a Local Body constituted under any Act or Rule in the manner

prescribed for the recovery of a claim due under the or Rule constituting the Local Body as if for pur of the recovery the education cess were such a claim

5 For the schedule to the Act, the followi schedule shall be substituted —

**Schedule**

| Items on which cess may be levied | Maximum rate of levy |
|---|---|
| Items on which local cess is now levied | 9 pies in the rupee |
| Tax levied under any Act or Rule constituting Local Bodies<br>(1) tax on buildings and lands<br>(2) taxes on vehicles and animals<br>(3) Profession tax or shop tax | 2 annas in the rupee |

(Sd) N Madhava Rao

**Statement of Objects and Reasons**

Section 9 of the Mysore Elementary Education Act, 1941 empowers the Government to levy an education cess on items of State revenue and revenue forming part of a tax under the Municipal Acts and the District Boards Act

Under powers conferred by the District Boards Act and the Village Panchayet Act certain local areas have been exempted from the operation of these Acts and inde pendent local bodies have been created for them, like the Bhadravati Town Board the Sugar Board Mandya, Binnypet Board, etc Taxes imposed by these Boards are not therefore liable to the Education cess The Kolar Gold Field Sanitary Board also does not come under the provisions of section 9 of the Elementary Education Act To secure uniformity in the levy of the cess throughout the State an amendment of section 9 (1) has become necessary

Secondly section 10 of the Act has no longer any effect as the cess is at present levied only under the existing Act in which all earlier levies have become merged

Provision has also become necessary to empower local bodies to use processes available in their Constitution Acts for the purpose of the recovery of the education cess

The present Bill is intended to effect these changes



P int d by the S p t d t t th G v m t P Bang l re

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Order No Ac 527 Legis 35 43-1 Dated Bangalore 28 Jan 1944

Ordered that the accompanying Mysore Elementary Education (Amendment) Act 1944

which received the assent of His Highness the Maharaja on the 12th day of January 1944 be published as Act No VI of 1944 in the *Mysore Gazette* for general information

BKR 26/1/44

*General Secretary to Government*
Law Department

To

The Compiler *Mysore Gazette* for publication in Part IV of the Gazette in English and Kannada and for supply of spare copies in English and Kannada as per standing orders

1 Copy to the Translation Section

The Mysore Elementary Education Amendment Bill

WHEREAS it is expedient to amend the Mysore Elementary Education Act, 1941

It is hereby enacted as follows -

1 This Act may be called the Mysore Elementary Education Amendment Act, 194

2 In section 3 of the Mysore Elementary Education Act 1941 (hereinafter referred to as the said Act) after clause(6) the following clause shall be inserted as clause 6(a) namely,-

"6(a) Local Body means a District Board, Municipal Council, ~~the Kolar Gold Fields~~, Sanitary Board or a Town Board "

3 For sub-section (1) of section 9 of the said Act the following sub-section shall be substituted, namely

"(1) The Government may, for carrying out the purposes of this Act, levy throughout or in any part of Mysore, an education cess on any or all of such items of state revenue or of tax levied under any Act or rule constituting Local Bodies in Mysore and at such rates as are specified in the schedule to this Act "

4 For section 10 of the said Act, the following section shall be substituted

"(10), Notwithstanding anything to the contrary in any other enactment or rule, any education cess levied under this Act may be recovered by a Local Body constituted under any Act or Rule in the manner prescribed for the recovery of a claim due under the Act or Rule constituting the Local Body as if, for purposes of the recovery, the education cess were such a claim "

5 For the schedule to this act the following schedule shall be substituted

SCHEDULE

| Items on which cess may be levied | Maximum rate of levy |
|---|---|
| Items on which local cess is now levied | 9 pies in the rupee |
| Tax levied under any ~~Act~~ Act or Rule constituting Local Bodies, | 2 annas in the rupee |
| (1) tax on Buildings and lands, | |
| (2) taxes on vehicles and animals, | |
| (3) Profession tax or shop tax | |

x R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

Note re the amendment the Ele Edn Act of 194

Sec 9(1) of the Ele Edn Act of 1 Provides for the levy of a Cess on the of State Revenue and Revenue forming part of a tax under Municipalities Acts and the Dt Bds Act

2 Sec 10 of the Ele Edn Act provi that education cess levied, before Act of 1941 came into force, by and Municipal Councils should b Continued to be levied

3 It has been ordered in G O No 81358 71/Edn 195 Dt 16 10 1941 that the proposal for levy education Cess now being Colle by some Municipalities at Vari rates will cease and that new C under the Act of 1941 are direc be levied.

4 As no items of Dt Revenue are liable to the l Education Cess under the E Act of 1941, it is proposed to

The words of the Act of 1926
Covering on the Sec 94(1) of the Elementary Act
Dus section was amended will read
as follows.

~~(1) The Govt may for the purposes of this Act~~
~~levy throughout or in any part of Mysore~~
) At present certain specified areas
such as Kolar Sanitary Bd area, Bangalore Town
Boards of Bhadravath Sugar Board, Mandya
Bowringpet, Shimshapura and Kolar-Samudaram,
do not come ~~to be operative~~ under the provision of
of the Act, as the operation of this section
has been restricted to Municipalities and
it Bds. It is now proposed to ~~extend~~ include there
areas also under Sec 94(1) so that the
New education Cess may be levied in there
areas. This necessitates an amendment of
Sec 94(1) and
the Schedule as per Sec 94(1)
This section 94(1) as amended will read
follows

)) The Govt may for the purposes of this Act, levy
throughout, or in any part of the State, an
education Cess, or various cesses (or
additional education cess) or any or all
such items of state Revenue or Revenue

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

forming part of a Taluk under (the Municipalities Act 1983, and under) any (other) Act under which local bodies (other than Municipalities) are constituted by Govt, at rates not exceed those specified in the Schedule to this Act"

Schedule

| | | |
|---|---|---|
| 2 | Municipal Revenue. | |
| | Revenue of any local body Constituted under any Act or Rule | Zero cess in the Replee |
| 7 | As the new education cess is levied under G.O dt 16.10.41, and the educ cess that was being levied at varying rates by certain Municipalities was directed to be abolished Sec 10 of the Act is proposed to be deleted as no useful purpose would be served by its further retention and has been rendered inoperative | |

WD 08603—GPB—15 000—8-7 85

Mode of recovery of education cess

In order to solve the legal difficulty in the recovery of the education cesses by the local bodies under sec 9 of the Ele Edn Act 1941, a rule has been framed under Section 34(1)(w) of the Act as under

The cesses imposed under Sec 9 of the Ele Edn Act on the items or items of revenue of the local bodies as shown in the schedule of the said Act, be recovered by the said bodies in the manner prescribed in their respective Acts or Rules for the recovery of their recoveries"

Since framing of the above rule under the Ele Edn Act of 1941, it will necessitate the amendment of Sec 90 of the Town Municipal Acts and the corresponding Sections of the other Municipal Acts 1933, by the insertion of Sec 90(1)(a) of the Town MC Act, after the word "Regulations 23", of the following words or by or under the Provisions of any enactments in force

(see Para 11 of the linked notes in the file 112-62 Pkg 9)

The Mysore Elementary Education Amendment Bill

WHEREAS it is expedient to amend the Mysore Elementary Education Act, 1941 ...

It is hereby enacted as follows

1 This Act may be called the Mysore Elementary Education Amendment Act 194

2 For sub-section (1) of section 9 of Mysore Elementary Education Act, 1941 (hereinafter referred to as the said Act the following sub-section shall be substituted, namely,-

"(1) The Government may, for carrying out the purposes of this Act, levy throughout ~~the~~ or in any part of Mysore, an education cess on any or all of such items of state revenue or of tax levied

~~(a) under any of the Municipalities Acts or~~

~~(b)~~ under any ~~other~~ Act or rule constituting Local Bodies in Mysore

and at such rates as are specified in the schedule to this Act "

3 For section 10 of the said Act, the following section shall be substituted,-

"10, notwithstanding anything to the contrary in any other enactment or rule, any education cess levied under this Act may be recovered by a ~~Municipal Council or a~~ Local Body constituted under any Act or Rule in the manner prescribed for the recovery of a ~~arrear~~ claim due under the Act or Rule constituting the ~~Municipal Council or other~~ Local Body, ~~as the case may be~~, as if, for purposes of the recovery, the education cess were such a claim "

4 For the schedule to this act the following schedule shall be substituted

## Schedule

| Items on which cess may be levied | Maximum rate of levy |
|---|---|
| Items on which local cess is now levied | 9 pies in the rupee |
| Tax levied under any ~~of the Municipal Acts or under any~~ other Act or Rule constituting Local Bodies, being:— (1) tax on Buildings and lands; (2) Taxes on vehicles and animals (3) Profession tax or shop tax | 2 annas in the rupee |

The Mysore Elementary Education (Amendment) Bill

Sir, I beg to move that the Mysore Elementary Education (Amendment) Bill be taken into consideration by the Council at once

Section 9 of the Mysore Elementary Education Act which was passed by the Council some time ago, empowers the Govern ment to levy an education cess on certain items of revenue collected under the Municipalities Acts or the District Boards Act In the working of this provision, it was found that certain areas are governed by local bodies other than municipalities or district boards and as such, taxes imposed by these local bodies are not subject to the education cess The K G F Sanitary Board, for example, has jurisdiction over a certain area and collects taxes no part of which is subject to education cess under section 9 as it reads at present In order to ensure that the revenue of all local bodies including such boards are made subject to education cess, an amendment of the Act has become necessary and the Bill is intended to secure this object

There is another matter in which the present Bill seeks to secure an uniform levy of the cess In many municipalities in the State, no Profession Tax is being levied at all In lieu thereof as it were, a Shop Tax is being collected Under the existing Act, this results in the levy of the cess only in the cases where Profession Tax is being levied, leavir the other case untouched The schedule appended to the Act is therefore proposed to be amended so as to ~~avoid any undue preference in the levy of the cess~~ Members will have doubt less seen that the two taxes are put in the alternation in the draft Bill This is intended to help in securing uniformity in the levy of the cess

Opportunity is incidentally taken to omit section 10 which is no longer of effect

~~I need hardly assure the members that no fresh or~~

additional taxation is involved in this Bill

The Bill was placed before the Representative Assembly during its October Session and had the approval of that body I am sure it will meet with similar acceptance in the Council also

C F No 46] **GOVERNMENT OF MYSORE** 1327/L

No 6 & 1696/44-45 **OFFICE OF** The Deputy Commissioner,
Encls Tumkur District

Date 17th August 1944

To

S. Narayanaswami Naidu, Esq.,
Legal Remembrancer and Secretary to Govt
Law Department, Bangalore

23 AUG 1944
S G BRANCH

Sir

levy of additional education cess in the Tumkur Town Municipality

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In continuation of this office letter of even number dated 22-8-1943 on the above subject I have the honor to forward herewith in original the letter received from the President Town Municipal Council, Tumkur stating that the Council have at their meeting held on 30-7-1944 resolved that the cess in question be levied and collected on the items of Municipal Revenue scheduled in the amended Elementary Education Act

I have the honor to be
Your most obedient servant

for Deputy Commissioner
Tumkur District

addition

The Bil
Assembly dur
approval of
similar acce

[illegible]

Present

M V Rama Rao, Esq., B A [illegible] (President)

x x x x x x x x

[illegible]

[illegible]

Standing Committee Resolution

Education cess should be levied and collected on the demand of municipal Revenue scheduled in the ammended Elementary Education Act

Sd) M V Rama Rao
Chairman

x x x x

Resolution:-

Resolved that Education cess should be levied and collected on the demand of municipal Revenue scheduled in the ammended Elementary Education Act

(Sd) M V [illegible]
President

True copy
[illegible]

TUMKUR TOWN MUNICIPALITY

4437

From

M. V. RAMA RAO Esq. B.A. LL.B.
Ex-Member to Municipal Council
TUMKUR

To

The Deputy Commissioner,
Tumkur District,
TUMKUR.

Subject

Education Cess

I have the honour to forward herewith a copy of the resolution of the Municipal Council meeting held on 30-7-44 sanctioning the levy of Elementary Education Cess on the items of Municipal Revenue scheduled in the amended Elementary Education Act from 1-7-44 and to state that Government may kindly be informed accordingly

I have the honour to be,
Sir,
Your most obedient servant,

President, 11/8
Town Municipal Council,
TUMKUR.

H V